

**Notice of decision on individual review of charitable status
SC006123 Glenalmond College**

1. Decision

Following an inquiry under section 28 of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act), we are pleased to confirm that Glenalmond College **meets the charity test** and therefore continues to be eligible to be registered as a charity in Scotland.

2. Summary of assessment against the charity test

Glenalmond College's purposes as set out in Clause 1 of Section A of its constitution (as amended on 22 May 2009) are:

- (a) The advancement of education, with the aim of maintaining and developing the high standard of teaching and learning in the College
- (b) The widening of access to the education provided by the College
- (c) The advancement of citizenship and community involvement
- (d) The advancement of the arts, heritage, culture, religion, and science
- (e) The provision and organisation of recreational and sporting activities, with the object of improving the life experience of the persons for whom the facilities or activities are intended

We are satisfied that:

- these purposes are charitable;
- the charity's activities provide public benefit in furtherance of those purposes;
- there is no evidence of any significant private benefit or disbenefit arising in consequence of the charity exercising its functions; and
- the conditions on accessing the benefit are not, on balance, unduly restrictive.

In assessing Glenalmond College against the charity test, we have had particular regard to the benefit it provides in furtherance of its purposes (both that which is charged for and that which is not) and the conditions on accessing that benefit, primarily the fees it charges its beneficiaries.

a) Benefit which is charged for

Glenalmond College is a senior, co-educational school for pupils aged 12 to 18 years, offering education to both day and boarding pupils. During the financial year 2011-12 (which formed the basis of our assessment, as it was the most recent financial year for which complete financial information was available), it had a school roll of 391 pupils. Approximately 89% of the school's roll were regular boarders. The school's gross income during the year was £8,963,445; we have used this figure for the purposes of our assessment.

In 2011-12, the school's annual school fees ranged from £17,752 (average senior day fee) to £26,029 (average senior boarding fee). The school's average day and boarding fees were only marginally different than the average fees for Scottish Council of Independent Schools (SCIS) boarding schools in 2011-12¹ (the day fees being £421 higher and the boarding fees being £50 lower). Nevertheless, these fees are substantial and represent a restrictive condition on accessing the benefit provided by the school. In order for public benefit to be provided, there must therefore be significant mitigation of these fees in place.

Glenalmond College provides benefit to its pupils which is charged for. In terms of educational benefit, the school's pupils follow a broad English model curriculum with children sitting GCSE, AS Level and A Level exams. The school offers a numerous co-curricular activities and clubs in fields including the arts and sport, and community service.

b) Benefit which is not charged for

In addition, the school has provided evidence of a significant level of benefit for which it makes little or no charge. These activities provide benefit to the wider public in furtherance of the school's purposes by providing access to its services and facilities. For example, the school:

- Contributes to national educational improvement and development by hosting national subject meetings, and examining national and international examination papers.
- Hires out or makes available a number of its facilities (including swimming pool, pitches and sports hall and rescue boat) to numerous local clubs, a state school and the community generally. These groups are too numerous to list individually but they cover a very wide range and substantial number of beneficiaries.
- Provides support to external pupils who are applying to Oxford or Cambridge universities, through activities such as interview training and mentoring.
- Makes its facilities available to members of the local community to sit A Level and GCSE examinations.
- Makes its nine-hole golf course available to members of the local community for a minimal contribution.
- Has a programme of outreach work with local primary schools and playgroups involving the provision of educational experience in several subjects to over eight schools.
- Invites pupils of local schools to talks, demonstrations and lectures held at Glenalmond College. Examples include Inspiring Innovation Day where 65 external pupils attended and Maths in the Pipeline event at which 180 external

¹ Indicative average fees for SCIS schools analysis at August 2011, www.scis.org.uk

(Note: comparison has been made with average senior day and boarding fees charged by senior boarding schools as Glenalmond College's pupils are predominantly regular boarders).

pupils attended. These take place regularly and involve a substantial number of beneficiaries.

- Hosts and runs the Perthshire Primary Schools Orienteering Championships. This is an annual event benefiting an average of 200 external pupils per year.
- The School's Chaplain provides public services (weddings, christenings and funerals) as well as being the official 'visiting Chaplain' at two local schools. In 2012 the Chaplain also led public worship at over 10 different churches throughout central Scotland.

It is clear that these activities are regular, scheduled and provide benefit for little or no charge to a wide range and high number of beneficiaries. These types of activities mitigate to an extent the restrictive nature of the fees charged by the charity for part of the benefit it provides.

c) Facilitated access to benefit

In addition to the benefit provided for which there is little or no charge, the school mitigates the impact of the fees it charges by offering both means-tested and non means-tested fee remissions to its pupils. Means-tested access arrangements have the most significant impact on opening up access that is restricted due to the fees charged, as these awards are primarily focussed on addressing financial need. However, our assessment has also had regard to the impact of non means-tested awards and discounts offered by the school.

The school spent a notably high sum, amounting to 11.6% of its gross income, on means-tested bursary provision in 2011-12. A very high proportion (92 pupils, or 23.5% of the main school's roll) were in receipt of a means-tested bursary award from the school. The bursary awards, available up to 100% of fee remission, include support with payment of the school fees and, in some instances, support with additional costs such as school uniforms and trips. The school has advised that it tries to ensure that a range of bursary awards are made across the full spectrum of financial need, with some funds being reserved each year for those demonstrating the highest need. Bursary awards are reviewed annually to ensure the recipients' continuing eligibility.

The bursaries awarded by the school were of varying values, with the main focus being lower-value bursaries of 60% and below and the highest number of awards being in the 21-40% bracket. In total, two pupils, or 0.5% of the school roll, were in receipt of 100% bursary. However, a further five pupils received a bursary of 95% fee remission meaning that seven pupils, or 1.8% of the school roll, were in receipt of a bursary of a very high value.

During 2011-12, three pupils received funding from external sources to a total value of £24,963. These pupils were also in receipt of means-tested financial assistance from the school; cumulatively, the two sources of assistance provided the three pupils with 100%, 80% and 73% fee remissions respectively.

Additionally, the school facilitates access to the benefit it provides by offering non means-tested fee remissions to its pupils. In 2011-12, the school spent 7.9% of its gross income on non means-tested discounts which were awarded to 28% of the school's roll. This type of fee remission consisted of scholarships (covering a variety of disciplines) as well as sibling, staff, clergy and armed forces discounts.

d) Conclusion

On balance, we conclude that Glenalmond College has provided sufficient evidence that the impact of the fees charged by the school is mitigated primarily by the provision of means-tested facilitated access and benefit for which there is little or no charge.

In reaching our conclusion, we have had regard to the need to provide a proportionately higher level of facilitated access where fees are higher, and, as is the case of Glenalmond, the majority of the school roll are boarders, thereby, paying the highest fees. Although the fees charged by the school are broadly in line with the sector average fees charged by boarding schools, they are nevertheless a restrictive condition on accessing the benefit provided by the school.

However, the school has taken a number of steps to mitigate the restrictive nature of these fees. In particular, the school offers a significant level of benefit for which there is little or no charge; this serves to open up access to benefit on a regular basis for a wide range of beneficiaries outwith the school. This is especially notable given the school's relatively rural location. Those activities which have the most impact in terms of public benefit are the outreach work the school carries out with other educational bodies along with the use of its facilities by and partnerships with community and sporting groups.

In terms of means-tested bursary support, while we note that the majority of bursaries awarded are of lower value and therefore the remaining fee payable will in some cases be significant, we consider that the proportion of income spent on this to be notably high and that a number of pupils do, in practice, receive full or near-full fee remissions from the school itself or through a combination of awards from the school and external sources.

Cumulatively, we consider that these measures serve to mitigate the impact of the fees charged by the school. We therefore do not consider that there are any unduly restrictive conditions on accessing the benefit provided by the school and public benefit is provided. Glenalmond College continues to meet the charity test.

1 May 2013